



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**06 Carter 0259 Hawks Home Elementary**

#### 0078 Hawks Home Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	106,869.85	90,574.23	0.00	16,295.62	0.00	0.00
23XX Support Services - General Administration	7,554.87	7,554.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,448.25	0.00	5,448.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	29,850.10	29,850.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	990.51	990.51	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,741.83	0.00	0.00	1,741.83	0.00	0.00
<b>Totals</b>	152,455.41	128,969.71	5,448.25	18,037.45	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	152,455.41					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0078 Hawks Home Elem</b>	Indirect/Direct	5,448.25 / 128,969.71	4.22%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0078 Hawks Home Elem	0.0000	0.0000	0.0000	0.0000	4.22%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0078 Hawks Home Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0078 Hawks Home Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0078 Hawks Home Elem			0.80%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
0259 Hawks Home Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>0.80%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**06 Carter 0277 Alzada Elementary**

#### 0096 Alzada Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	37,065.56	37,065.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,641.04	7,641.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,799.96	0.00	5,799.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,075.91	25,075.91	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	604.80	0.00	0.00	604.80	0.00	0.00
<b>Totals</b>	76,187.27	69,782.51	5,799.96	604.80	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	76,187.27					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>	<b>LE 0096 Alzada Elem</b>	Indirect/Direct	5,799.96 / 69,782.51	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				8.31%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0096 Alzada Elem	0.0000	0.0000	0.0000	0.0199	8.31%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0096 Alzada Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0096 Alzada Elem	0.0000	0.0000	0.0000	0.0199	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0096 Alzada Elem				1.96%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
0277 Alzada Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

1.96%

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**06 Carter 1052 Ekalaka Public Schools**

**0087 Ekalaka Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	606,380.22	598,880.22	0.00	7,500.00	0.00	0.00
21XX Support Services - Students	38,820.79	38,820.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,039.69	12,039.69	0.00	0.00	0.00	0.00
222X Educational Media Services	16,368.63	16,368.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,560.31	65,560.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,938.79	8,082.52	72,856.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	95,135.80	81,158.80	0.00	13,977.00	0.00	0.00
27XX Student Transportation Services	96,456.67	96,456.67	0.00	0.00	0.00	0.00
31XX Food Services	48,329.16	48,329.16	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	815.59	815.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,190.76	8,190.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	45,490.46	0.00	0.00	45,490.46	0.00	0.00
<b>Totals</b>	1,114,526.87	974,703.14	72,856.27	66,967.46	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,114,526.87					

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

**06 Carter 1052 Ekalaka Public Schools**

### 0097 Carter County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	453,785.99	453,785.99	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,377.40	26,377.40	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,060.62	2,060.62	0.00	0.00	0.00	0.00
222X Educational Media Services	20,700.47	20,700.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,479.69	66,479.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	93,428.62	7,922.58	85,506.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	121,590.94	121,590.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	105,495.90	105,495.90	0.00	0.00	0.00	0.00
31XX Food Services	13,295.14	13,295.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,233.88	16,233.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,712.76	34,712.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,398.44	0.00	0.00	8,398.44	0.00	0.00
<b>Totals</b>	962,559.85	868,655.37	85,506.04	8,398.44	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	962,559.85					

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	LE 0087 Ekalaka Elem	Indirect/Direct	72,856.27 / 974,703.14	7.47%		
	LE 0097 Carter County H S	Indirect/Direct	85,506.04 / 868,655.37	9.84%		

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0087 Ekalaka Elem	0.0591	0.0608	0.0591	0.0604	7.47%
	0097 Carter County H S	0.0591	0.0608	0.0591	0.0604	9.84%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0087 Ekalaka Elem	0.0000	0.0000	0.0000	0.0000	
	0097 Carter County H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0087 Ekalaka Elem	0.0591	0.0608	0.0591	0.0604	
	0097 Carter County H S	0.0591	0.0608	0.0591	0.0604	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0087 Ekalaka Elem	5.97%	
	0097 Carter County H S	6.42%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
1052 Ekalaka Public Schools	<b>6.20%</b>	

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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